



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS

*Internal Audit Section*



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**DARLENE GREEN**  
Comptroller

**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

April 21, 2011

Susie Rubemeyer, Director of Financial Services  
St. Charles Community College  
4601 Mid Rivers Mall Dr.  
Cottleville, MO 63376

RE: Workforce Investment Act (WIA) (Project #2011-SLATE5)

Dear Ms. Rubemeyer:

Enclosed is a report of the fiscal monitoring review of St. Charles Community College, a not-for-profit organization, for the period July 1, 2010 through December 31, 2010. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of St Charles Community College. Fieldwork was completed on January 31, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

  
Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

Cc: Michael Holmes, Executive Director, SLATE  
Kim Neske, Fiscal Manager, SLATE



# CITY OF ST. LOUIS

**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)  
WORKFORCE INVESTMENT ACT (WIA)**

**ST. CHARLES COMMUNITY COLLEGE  
CONTRACT #409-11  
CFDA #17.258 AND #17.259**

**FISCAL MONITORING REVIEW  
JULY 1, 2010 THROUGH DECEMBER 31, 2010**

**PROJECT #2011-SLATE 05**

**DATE ISSUED: APRIL 21, 2011**

**Prepared By:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS**  
**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)**  
**WORKFORCE INVESTMENT ACT (WIA)**  
**ST. CHARLES COMMUNITY COLLEGE**  
**FISCAL MONITORING REVIEW**  
**JULY 1, 2010 THROUGH DECEMBER 31, 2010**

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## **INTRODUCTION**

### **Background**

**Contract Name:** St. Charles Community College

**Contract Number:** 409-11

**CFDA Numbers:** 17.258 and 17.259

**Contract Period:** July 1, 2010 through December 31, 2010

**Contract Amount:** \$ 294,000

Contract #409-11 provided Workforce Investment Act (WIA) pathway program funds to St. Charles Community College (Agency) for the purpose of training students in specialized career paths. It trained students in IT Land Surveying and Mapping Technology; Medical Office; Health IT pathway; and Direct Care/Nursing pathway.

### **Purpose**

The purpose of the review was to determine the Agency's compliance with federal, state and local SLATE requirements for the period July 1, 2010 through December 31, 2010, and make recommendations for improvements as considered necessary.

### **Scope and Methodology**

Inquiries were made regarding the Agency's internal controls relating to the grant administered by SLATE. Evidence was tested supporting the reports the Agency submitted to SLATE and other procedures were performed, as considered necessary. Fieldwork was completed on January 31, 2011.

### **Exit Conference**

There were no current observations; therefore, an exit conference was not considered necessary.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

No evidence was found to suggest that the Agency did not fully comply with federal, state and local SLATE requirements.

### **Status of Prior Observations**

The Agency has not been reviewed by Internal Audit Section previously.

### **A-133 Status**

The Agency expended \$500,000 or more in federal funds for the fiscal year ended June 30, 2010; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated September 24, 2010 and issued unqualified opinions on the general purpose financial statements and major federal programs. There were no material weaknesses or significant deficiencies identified on the general purpose financial statements or major federal awards. There were no observations required to be reported in accordance with OMB Circular A-133.

The Agency did not qualify as a low-risk auditee.

### **Summary of Current Observations**

There were no current observations.